

Guidance Regarding Unsolicited Donations
to the Department of Defense
Resulting from the terrorist attack on the Pentagon
On September 11, 2001

There is strong interest by the public in contributing unsolicited donations to the Department of Defense (DoD), resulting from the September 11, 2001 terrorist attack on the Pentagon. There are several options from which the public may choose to provide their contributions.

1. The Defense Cooperation Account. For those who wish to donate to DoD - for the Defense mission - the public may contribute to the Defense Cooperation Account (DCA) by sending a check to the Defense Finance and Accounting Service (DFAS), ATTN: DFAS-DAT, Directorate for Trust Fund Accounting, Arlington, VA 22240-5291. The check should be made payable to "The United States Treasury," and should be marked "for the Defense Cooperation Account" on the reference line (opposite the signature).

1.a. The DCA is authorized by 10 USC 2608 and by the "DoD Financial Management Regulation" ("DoDFMR"), Volume 12, Chapter 3. Authority provided by 10 USC 2608 for the Secretary of Defense to accept such contributions has been delegated to the USD (Comptroller) [USD(C)]. Contributions to the DCA may be either monetary or nonmonetary. All monetary contributions must be approved by the USD(C), and must be sent to DFAS-DAT. Authority to approve and accept nonmonetary contributions to DoD (for example, for the Pentagon reconstruction) has been further delegated to the DoD Components. Please refer to DoDFMR Volume 12, Chapter 3 for specific guidance.

1.b. Any checks for the DCA received anywhere within DoD must be forwarded to the DFAS Trust Fund Accounting Directorate, in accordance with paragraph 1.a., above, within 24 hours of receipt. The DFAS will deposit the check into the DCA at the United States Treasury. Funds placed in the DCA are not available for use by DoD until the Congress appropriates those funds to the Department, and authorizes their use for a specific purpose. Typically, the Congress appropriates the funds to the Department on an annual basis, although the Congress might appropriate the funds on a special supplemental bill. The public is requested to not designate the intended use of any contribution to the DCA.

2. Donations to the victims of the Pentagon attack, and/or their families. For those members of the public who wish to donate an unsolicited monetary or nonmonetary contribution to the victims, their families, or to the rescue and recovery workers, please see the attached List of Organizations that may receive such donations.

2.a.. Those who wish to contribute to the Pentagon victims and their families may, for example, donate directly to the Army Emergency Relief Society, the Navy and Marine Corps Relief Society, or the Federal Employee Education & Assistance Fund (FEEA) (**see attached list**). These societies and funds are mature organizations that have established separate funds to support the victims and their families. They also have "501(c)(3)" status

under the Internal Revenue Code, and provide advantages to those taxpayers who itemize their income tax reporting. The offices hit in the terrorist attack were primarily those containing military service members of the Army and Navy/Marine Corps, and civilian employees of those departments or the Department of Defense. Note that the FEEA also is supporting federal employees who were victims at the World Trade Center, and their families.

3. We wish to emphasize that all monetary contributions for the DCA, sent to the Office of the Under Secretary of Defense (Comptroller) or the DoD Components, must be forwarded to DFAS for deposit in the DCA, in accordance with paragraph 1.a., above. Additionally, with respect to the delegated authority to the DoD Components for the acceptance of nonmonetary donations, please be aware of specific statutory requirements regarding the valuation of all nonmonetary donations, as well as quarterly reporting to the Congress. For further guidance, please see DoDFMR, Volume 12, Chapter 3.

Questions regarding unsolicited donations to the Department of Defense or to the victims and their families may be directed to: Claudia Hickey, Office of the Under Secretary of Defense (Comptroller), Directorate for Business Policy. Ms. Hickey may be contacted by e-mail at: hickeyc@osd.pentagon.mil.

On behalf of the victims, their families, and the Department of Defense, we extend our sincere appreciation and gratitude to the donors.